



State of Connecticut
Department of Revenue Services

FORM AU-620
DIRECT PAYMENT PERMIT APPLICATION

(Rev. 07/00)

Business Name:			
D/B/A:			
CT Tax Registration Number:			
Business Address:			
Name of Owner, Partners, Corporate Officers, LLC Members:			
Contact Person:			
Title:			Telephone Number:
Describe the business in detail:			

Multiple Business Locations: Complete this section if multiple locations are reported on one **Form OS-114, Sales and Use Tax Return**. Include complete information for all sub-number locations previously approved by the Department of Revenue Services (DRS) to be included under the primary number. Attach additional sheets as needed.

1. Business Address:	2. Business Address:
Mailing Address:	Mailing Address:
CT Registration Number:	CT Registration Number:

Please answer the following questions:

- Does the business's accounting system maintain separate general ledger accounts for sales tax collected from customers and use tax accrued? ☐ Yes ☐ No
- Can the business's accounting system isolate purchases for your Connecticut location(s)? ☐ Yes ☐ No
- Does DRS regularly audit the business? ☐ Yes ☐ No
- Have you received advice regarding sales and use tax compliance, including prior audit findings, in either written or verbal form from DRS and its representatives? ☐ Yes ☐ No
- If yes, have you complied with the advice? ☐ Yes ☐ No
- Does the business use EFT (Electronic Funds Transfer) technology to remit tax? ☐ Yes ☐ No
- Has the business, or any related company, filed for bankruptcy within the last ten years? ☐ Yes ☐ No
- Has DRS or the IRS imposed a penalty on the business in the last 6 years, whether or not the penalty was waived? If yes, attach an explanation. ☐ Yes ☐ No
- Does the business intend to apply for a Managed Compliance Agreement? ☐ Yes ☐ No
- If yes, does the business want a Direct Payment Permit if denied a Managed Compliance Agreement? ☐ Yes ☐ No

Enclose a \$20 permit fee with this application. Make check payable to Commissioner of Revenue Services.

Declaration: As an authorized representative (owner, partner, corporate officer or LLC member), I declare under penalty of false statement that the information above is true, correct, and complete. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

I also hereby agree that the business name may be published as a direct payment permit holder on the DRS Web site, in any related publication, and in any other manner disclosed for tax administration purposes.

Signature of Authorized Representative

Print Name

Title

Date

INSTRUCTIONS

Use **Form AU-620**, *Direct Payment Permit Application*, to apply for a Direct Payment Permit from the Department of Revenue Services (DRS).

Conn. Gen. Stat. §12-409a, as amended by Public Act 99-173, §63 allows the Commissioner of Revenue Services, in his discretion, to issue **Direct Payment Permits**. Within 120 days from the postmark date of **Form AU-620**, you will be sent a letter of approval or denial. The 120 days will be extended if you choose to receive the Direct Payment Permit only if approved for a Managed Compliance Agreement. In that case, we will notify you of the decision to approve or deny the Direct Payment Permit when we approve or deny the Managed Compliance Agreement. The Commissioner retains sole discretion to approve, deny, and revoke Direct Payment Permits. The application will **not** be considered unless it is complete, including the permit fee. Incomplete applications will be returned.

This Direct Payment Permit Application is valid for the primary Connecticut tax registration number listed on the front. The Direct Payment Permit includes all sub-numbers previously approved by DRS to be filed under this primary tax registration number. (See Multiple Business Locations, on front.)

If the multiple locations file separate sales and use tax returns, then a Direct Payment Permit Application and \$20 permit fee must be submitted for each location.

Upon approval, **Form AU-621**, *Direct Payment Permit*, will be sent to you by certified mail. A Direct Payment Permit is valid until it is surrendered by you or revoked by DRS. If the Direct Payment Permit is surrendered or revoked, the holder must promptly notify, in writing, all vendors from whom tangible personal property or services have been purchased or leased.

Should this application be rejected, you will be notified by certified mail.

Mail the completed application and enclose a \$20 permit fee. If your application is approved, the \$20 permit fee will be deposited; if denied the fee will be returned. Make the check payable to Commissioner of Revenue Services.

Department of Revenue Services
Audit Division
Hartford Regional Office, 18th Floor
25 Sigourney Street
Hartford, CT 06106

If you have any questions, please call the Hartford Regional Office at 860-541-7572, Monday through Friday, 8:00 a.m. to 5:00 p.m.